



exercise move dance

# ANNUAL REPORT 2017/18



A background image of two women in athletic wear (blue tank tops and dark shorts) hugging and laughing joyfully. The image is dimmed to serve as a backdrop for the text.

# A HEALTHIER NATION THROUGH EXERCISE

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# ANNUAL SUMMARY

As you'll see in the following pages, 2017/18 has been a significant step forward for EMD UK and our mission to increase participation in group exercise.

EMD UK's National Survey report shows an increase from 3.86 million weekly users to 4.86 million in the last 2 years. Sport England's Active Lives Survey supports this trend by recording significant growth in group exercise participation and further underpins the fact that our work is having an impact. You can read more about our surveys on pages 8 and 9.

To reach and engage with the nation we work closely to support those on the frontline and 2018 has seen record numbers of instructors and brands joining us in our quest to get the nation participating in group exercise. Our direct and indirect reach to instructors is now in the tens of thousands whilst our brand network has increased to over 70. This network has allowed our influence to reach over 2 million participants and create opportunities for many more. Page 11 details some of those organisations and the great work they have done.

One area of focus this year has been the rebuilding of the Class Finder website. The site is the number one google ranked class search and promotes over 34,000 classes and 17,000 venues.

The new look Class Finder will be re-launched in September 2018 and aside from the additional functionality, we have partnered with the Open Data Institute to allow Class Finder to search the internet for 'open data' classes and add them to its portfolio. We look forward to giving an update on the opportunities that this creates for participants in the next report.

An additional area of focus was Dance the Distance©. Dance the Distance is a fun charity fundraiser where participants dance the equivalent of 5 km to various genres of music. It is led by a team of group exercise instructors and is for those that would like an alternative to running for charity. EMD UK partnered with Cancer Research UK (CRUK) under their Race for Life© banner in 2017 to road test the event and raise vital income for cancer research. The events were a great success and the trials helped to prove the concept. EMD UK will be releasing instructor packs in 2018 and looking at an even larger scale of model.

Following a review at the end of last year, EMD UK and CRUK decided not to continue the partnership but instead to focus on other areas of collaboration. As a result, EMD UK are talking with other partners about how the event can support their aims.

FitgroupUK was founded in 2016 with the launch of two national summits, however it was in 2017 that the Executive Panel was able to regularly convene to address the challenge of engaging with the inactive market. The panel works on behalf of the group exercise industry with most facets of the sector being represented.

We would like to express our sincere thanks to our immediate team and wider partners and funders who have been fundamental in supporting us to get the nation active through group exercise. We look forward to working with you in the future and improving even more lives.



ROSS PERRIAM  
CEO



INNES MILNE  
CHAIR





# WHO WE ARE

EMD UK started out as The Exercise Movement and Dance Partnership (EMDP). EMDP was constituted in 2006 when, after consultation and support from Sport England, the three founding organisations; the Medau Society, Fitness League and the Keep Fit Association, came together to form an umbrella body for exercise, movement and dance. Supported by Sport England, the organisation grew into a unique national governing body operating across the sport, physical activity and arts sectors. Solid performance over the following years enabled EMDP to be in the position to reach further into the growing and vibrant sector of exercise, movement and dance.

In 2015, following continued success and a market review, the EMDP Board and Sport England agreed to extend the remit of EMDP to cover the broader category of group exercise. This move was quickly followed by a rebrand to EMD UK (Exercise Move Dance UK) which in turn was accompanied by a new positioning statement and set of vision, mission and values.

EMD UK represent the interests of group exercise participants, teachers and organisations through the following channels:

SECTOR



INSTRUCTORS AND ORGANISATIONS



PARTICIPANTS



# POSITIONING STATEMENT

EMD UK is the national governing body for group exercise, serving the needs of participants, instructors and organisations. With decades of experience and a strong focus on insight, we identify and realise emerging opportunities and provide the necessary resources to support and develop the sector. We collaborate with both public and private bodies to ensure group exercise remains central to the government’s healthy nation agenda.

## VISION

A healthier nation through exercise.

## MISSION

To increase participation in group exercise by supporting teachers and organisations to deliver excellence.

## VALUES



INTEGRITY



SUPPORTIVE



FUN



VIBRANT



PROFESSIONAL



DYNAMIC



PASSIONATE



INSPIRATIONAL



# WHY WE EXIST

## TO ACHIEVE OUR MISSION

To increase participation in group exercise by supporting teachers and organisations to deliver excellence.

## TO MAINTAIN THE CORE MARKET

To ensure group exercise continues to attract new and existing participants from all ages, abilities, and interests.

## TO SERVE OUR FOUNDERS AND MEMBERS

### OUR FOUNDERS:



### OUR MEMBERS:

ABBSOLUTION  
ADORE YOUR PELVIC FLOOR  
  
BAG FIT  
BEACHBODY LIVE!  
BEATZ FITNESS  
BOOGIE BOUNCE  
BOOSTFIT  
BOUNCE DANCEFIT  
BOXERCISE  
BROGA  
BURLEXERCISE  
  
CANDO  
CHOREOGRAPHY2GO  
CIRCUS FIT  
CLUBBERCISE  
  
DANCE FIT  
DDMIX  
DIDI DANCE  
DRUM N BOUNCE

FITBOP  
FIT FOR TAP  
FIT STEPS  
FITNESS FLOW PILATES  
FLOWETIC  
FUNKFIT  
FUSE FIT  
  
GMAX  
GROOVE AEROBICS  
GROUP X TRAINING  
  
HAU2 FITNESS  
HOUSE OF VOGA  
HYDRO ACTIF  
KASOTONIC  
KELTAFIT  
K POP X FITNESS  
  
LISHI

METHODOLOGY X  
MOVE IT OR LOSE IT  
MOVE WILD  
MOVEMENT IMPROVMENT  
MOVES FITNESS  
MY BARRE  
  
NORDIC WALKING  
  
ON BROADWAY  
  
PABA  
PARADANCE  
PERFORMANCE CYCLING  
POGO PULSE  
POLE STUDIO  
POWERHOOP  
PROJECT MAYHEM  
  
RABBLE  
ROCKBOX

SALSA PAM  
SHIFT FITNESS  
SHE IS STRONG  
SOSA DANCE FITNESS  
SPIN CITY POLEFITNESS  
STREETZ AHEAD  
SWING TRAIN  
SYNERGY DANCE  
  
TAPFIT  
THE DANCE LADY  
TRAIN FITNESS  
  
UDO  
UKDF  
URBAN DANCE FITNESS  
  
VIBEBEATZ  
  
WARRIORS  
  
X PERT POLE FITNESS



# HOW WE DO WHAT WE DO

At EMD UK we believe that how we achieve the great results that we do is as important as the results themselves which is why we embraced Sport England's new Code for Sports Governance when it came into effect in April 2017. All NGBs underwent an assessment and then received action plans and guidance on areas that needed to be improved to meet the new standards. Due to the high levels of governance already in place, EMD UK's plan was quickly actioned and subsequently signed off by Sport England.



The changes to our governance include:

- A new look board that at the end of 17/18 comprised 70% Independent Directors, over 50% of whom were female
- A strong and public commitment to continuing our commitment to gender parity and greater diversity generally on our board
- Publicly disclosing EMD UK's financial position, structure and strategy on the company website
- The appointment of a Senior Independent Director



- Updating Directors' length of terms
- Commissioning an annual staff survey
- Disclosing all income from public sources
- All Directors providing a declaration of good character



These amendments to our governance ensure that EMD UK continues to be one of the leaders in the sector when it comes to championing diversity, the quality of our financial practices and the independence of our thinking. In the area of diversity we set ourselves even more rigorous standards than those requested of us and we are proud to champion this cause.



# OUR WORK

## SAFEGUARDING

Our priority is to ensure that the delivery of all group exercise activities is done in a safe manner that promotes the welfare of all children and young people and protects them from harm.

Safeguarding in group exercise must have three key elements:

- The creation of a culture/environment in which children are valued and their right to be safe is upheld
- The management of risk to minimise circumstances where children involved in activities may suffer harm
- Working together with other organisations that have a responsibility to safeguard and protect children

EMD UK also wants to ensure that adults are protected whilst exercising. EMD UK has developed their Adult Safeguarding Policy so that all involved know what processes and procedures to follow and who they can contact for help if they have any safeguarding concerns.

## TECHNOLOGY

Investing in technology has been a key priority for EMD UK in 2017/18. From the continued development of our customer-relationship management (CRM) system to upgrading the largest database of group exercise classes in the UK. We are determined to lead the way in opening up data and remove unnecessary barriers to taking part in group exercise.



Class Finder ([www.classfinder.org.uk](http://www.classfinder.org.uk)) is owned by EMD UK and is the number one Google ranked site for finding exercise classes. Significant work has been undertaken this year to make Class Finder the biggest and best searchable group exercise database on the market. This has included pioneering work with the Open Data Institute will culminate in the re-launch of a fully refreshed and optimised Class Finder site for participants and instructors to benefit from.

## BUSINESS INTELLIGENCE

The insight produced by the business development team underpins all EMD UK activities. Two primary surveys have been completed (Sweaty Survey and the National Survey with YouGov) as well as ongoing retention tracking from previous surveys.



# SWEATY SURVEY

EMD UK conducted its Sweaty Survey in 2017 . The link was live on EMD UK’s newsletter and via social media channels (Facebook advertising campaign, Twitter and Instagram) for member organisations to complete.

## THE TOP 6 GROUP EXERCISE CLASSES RESPONDENTS ARE MOST INTERESTED IN ATTENDING

1.	2.	3.
YOGA	PILATES	ABS/CORE
4.	5.	6.
BODYPUMP™	HIIT	AEROBICS AND DANCE AEROBICS

## MOST POPULAR DAYS AND TIMES RESPONDENTS WOULD PREFER TO ATTEND GROUP EXERCISE CLASSES



40.8%

OF RESPONDENTS HAVE BEEN TAKING PART IN GROUP EXERCISE FOR 5 YEARS OR MORE

72.68%

OF RESPONDENTS WERE MOST SATISFIED WITH THE TEACHING IN THEIR MOST RECENT CLASS

25.1%

OF RESPONDENTS WERE CLASSED AS INACTIVE BEFORE PARTICIPATING IN GROUP EXERCISE CLASSES



71.63%

OF RESPONDENTS ARE ACTIVELY MEETING THE CHIEF MEDICAL OFFICER’S (CMO) GUIDELINES FOR PHYSICAL ACTIVITY.

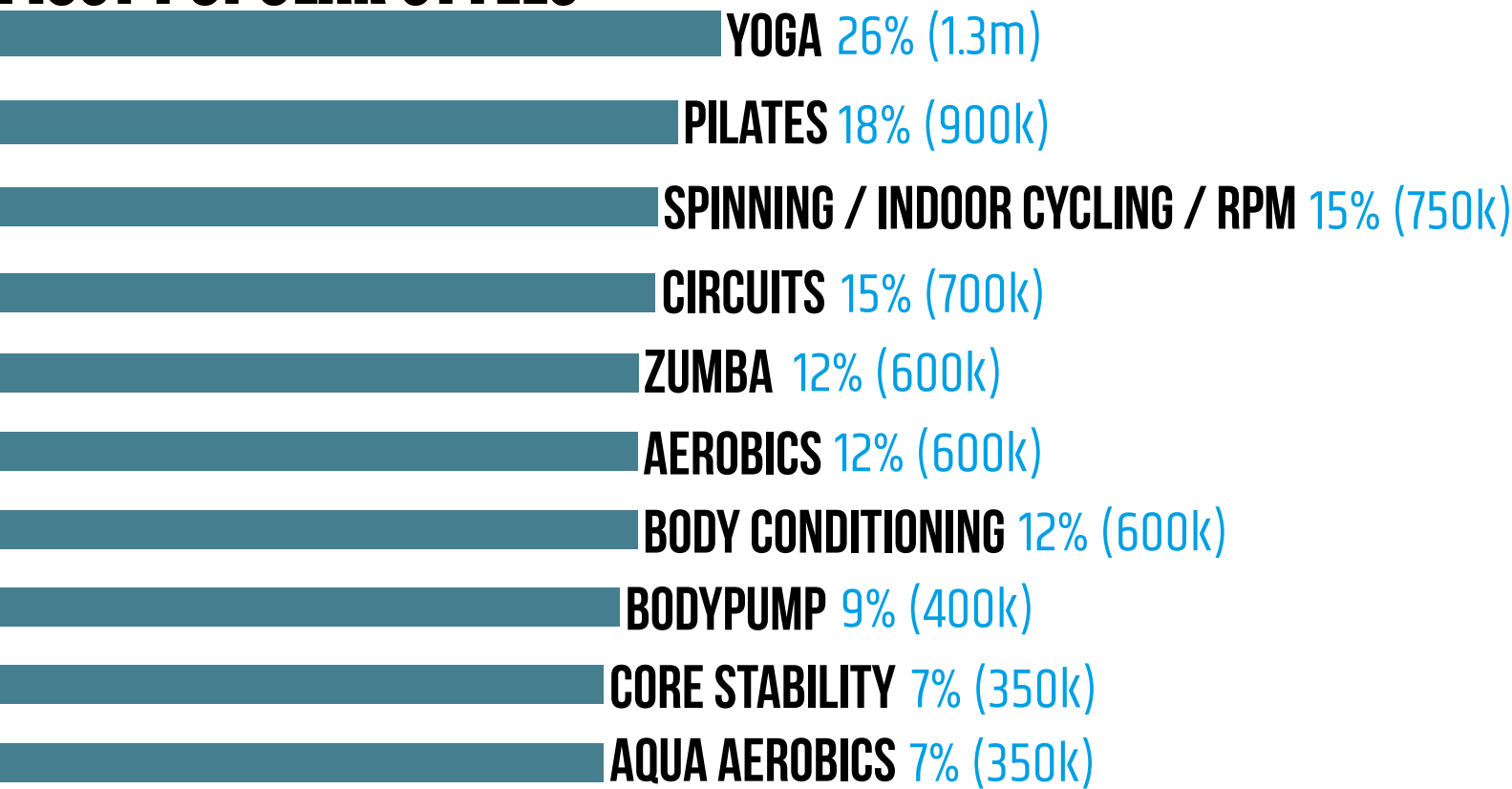
# NATIONAL SURVEY

2018 saw the release of EMD UK’s National Survey which is a UK representative online survey of 1500 adults aged 16+ conducted by YouGov between 26th February 2018 - 27th March 2018.

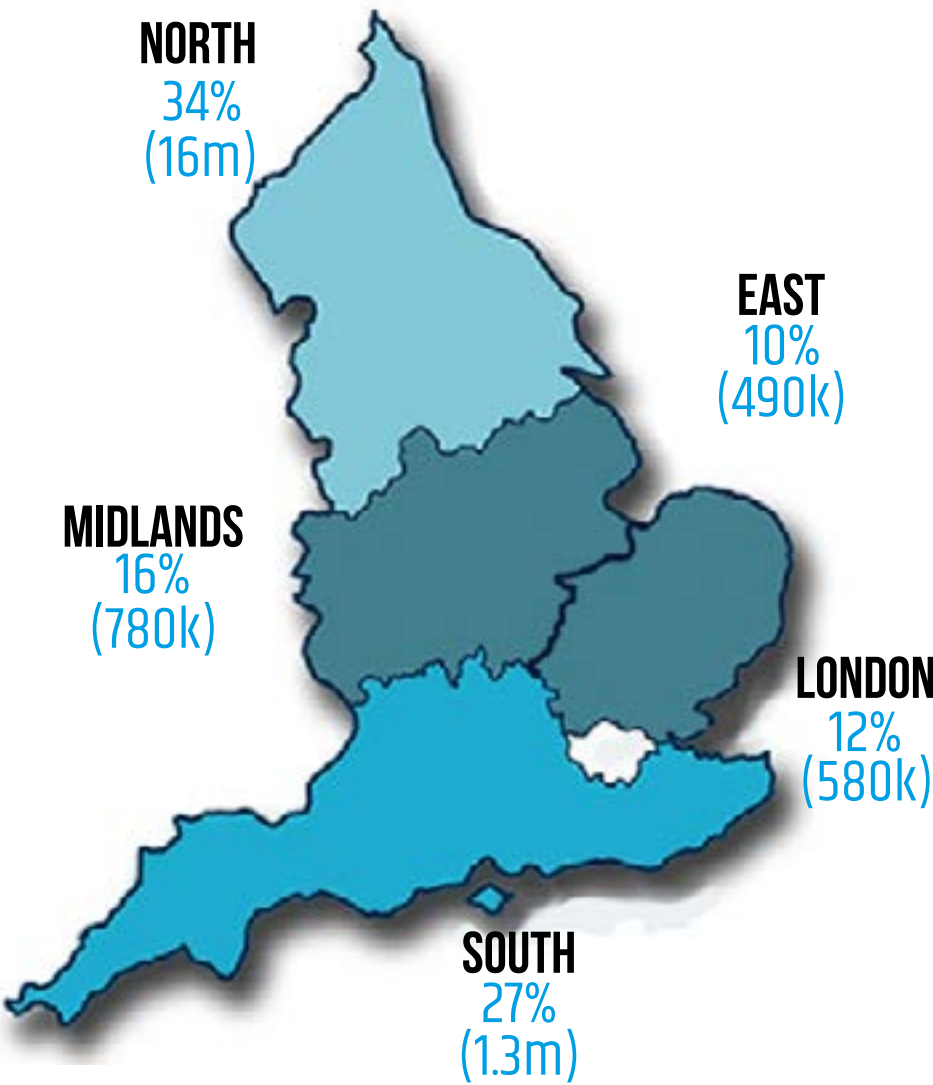
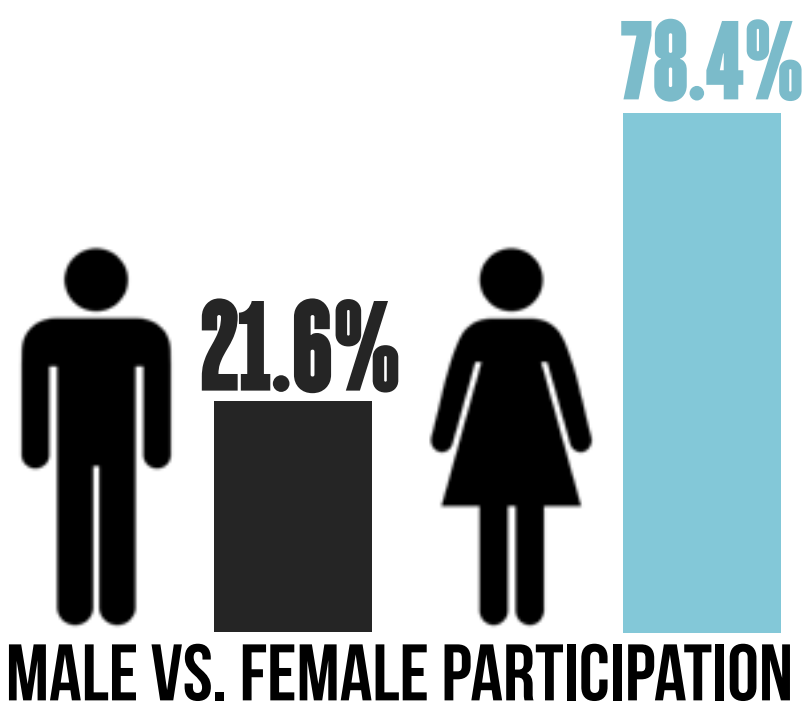


**4.86 MILLION**  
WEEKLY PARTICIPANTS

## MOST POPULAR STYLES



## LOCALITY OF PARTICIPANTS





# INSTRUCTOR SUPPORT

150 new instructors have been trained via the EMD UK Academy team. These were a combination of Level 2 Exercise to Music, Level 2 Dance Fitness (including the Zumba Combo) and Level 3 Founder qualifications. Following on from the pioneering work with Zumba, EMD UK have replicated this approach to develop successful partnerships with several other leading brands. The result is the innovative ‘Duo’ which matches a Level 2 qualification with brand specific training. This product also serves to address one of the continual challenges in the industry (namely the range of ‘accepted’ training needed so instructors can teach classes) by providing a solution to underpin all training with the Chartered Institute for the Management of Sport and Physical Activity (CIMSPA) entry standard Level 2 qualification.

In addition to the delivery of qualifications, EMD UK runs a very successful ‘Open Bursary’ programme where existing instructors can apply for financial support to train in additional / new styles or complete relevant Continuing Professional Development (CPD). This serves to help the workforce keep up with the fast-moving trends typical of the sector and to provide fresh material to help keep core market customers engaged.

This year a focus was put on the open bursary to help address some of the inequalities previously reported in the Group Exercise core market. Of the 285 applications, 36% of instructors were either living in or delivering in disadvantaged areas.

EMD UK continued to grow their library of free resources for instructors with the addition of new collateral such as GDPR guidance for instructors. These resources are designed to ease the administrative burden on instructors and free them up to do what they do best - teaching and inspiring their class members.



# INSTRUCTOR REVOLUTION

The Instructor Revolution was held in the Dominion Theatre in November and was attended by some of the best instructors in the industry. The day consisted of educational and practical sessions designed to help improve the knowledge of those present. The event is part of EMD UK’s ‘Voice of the Instructor’ focus which aims to promote the value that group exercise instructors bring to the wider sector and to provide opportunities for them to upskill.

# ORGANISATIONAL SUPPORT

EMD UK launched a new small grants scheme for member organisations in 2017. The objective was to support activities aimed at addressing inequalities in the core market. Here is a snapshot of the activities delivered:



**CanDo**  
Used the funding to help accelerate the launch of their CPD course to educate instructors on how to work with those with Additional Learning Needs/Special Educational Needs.



**Synergy Dance**  
Used funding towards an inclusive 'showcase' at a local festival event.



**Diddi Dance**  
One of the franchises identified deprived areas in her region and used the funding to offer sessions for a subsidised fee for community classes and integrated them into nursery programmes.



**At Your Beat**  
Offered 10 free places to a beginner workshop to empower women and encourage body confidence.



EMD UK worked in partnership with British Universities and Colleges Sport (BUCS) and offered the small grants to Universities to target one of three groups: disabled, black and minority ethnics (BME) or lower socio-economic groups. The most applications were received for projects focussing on BME communities and 16 universities completed projects which involved one-off events or 6-week sessions at a reduced cost or free to encourage students into group exercise.

We supported Dr Singh at Barnet Hospital to help make her staff, patients, and parents feel happier, healthier, less stressed and more connected by introducing group exercise sessions at the hospital. EMD UK worked with Dr Singh to develop her idea into a ten-week programme for staff and patients. We funded Nurse Karelle Evans to complete her Level 2 Dance Fitness Qualification through EMD UK. This enabled Karelle to teach the programme at a recognised level.

The sessions were called Everyone Can Groove aka ECG. Dr Singh and EMD UK presented their success at the 2018 Royal College of Paediatrics and Child Health Conference which resulted in more hospitals declaring their interest to become involved.







FitgroupUK established foundations in 2017/18 following a very successful launch. The executive panel has strong representation from senior industry figures and a clear mandate to drive change. The current focus is on providing the sector with practical tools to help it attract inactive participants and deliver excellence. Members of the group are often speaking or presenting at key industry events in order to promote the value of group exercise instructors.



EMD UK continued to administer and provide support to their Founders (The Keep Fit Association, FLEXercise and Medau). In 2017 this included a significant step change to encourage more online renewals using the new CRM system as well as launching new shorter courses via the Academy to attract new teachers.



Out of the three Founders, FLEXercise (formerly The Fitness League) has taken the most progressive approach with a rebrand, concerted marketing effort and the appointment of a commercial director. Early indications suggest that this is having a positive effect on FLEXercise membership numbers.



Our workplace health service was launched with Birmingham Chamber of Commerce being the first to sign up. This programme was developed in partnership with MIND and consists of 30 minutes of group exercise coupled with 15 minutes of mental health tips and advice. Early indications are that it is proving popular and beneficial.



EMD UKs 'Feel for...' project was designed to allow inactive people the opportunity to get a feel for a particular class without having to make a commitment to duration or frequency. The classes were tailored to ability and were developed using EMD UK's inactive insight. Locations were a key factor in this project and some classes were held in non-traditional locations that our insight told us were likely to be less intimidating. One such place was a library!



Dance the Distance© proved to be a great success in 2017 as you can see in the photos...







# OUR PARTNERS





After years of struggling with several different policy renewals and information requests, I have found EMD UK Membership has taken a lot of stress out of the “unseen” side of my business and I know each year that I can simply contact Paula and Renew my Insurance, PPL, One to One Policy and Membership in just a phone call.

LISA

I cannot praise too highly the support I’ve received from them whilst setting up my own Group Training Class as a self employed Class Instructor. From advice on insurance, advertising, training or starting up on your own - their professional and friendly advice has been invaluable.

JONATHAN

# TESTIMONIALS

What our customers have to say about us.

Since starting the programme with EMD UK four months ago, my business objectives have accelerated and passed what I thought was attainable.

SAMANTHA

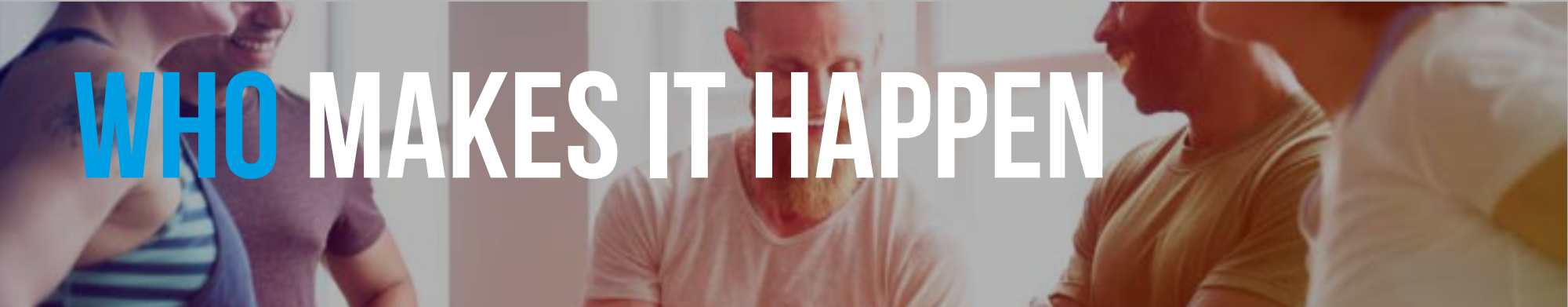
My only regret is that I didn’t find out about EMD UK sooner, but so glad I have now!

LEE

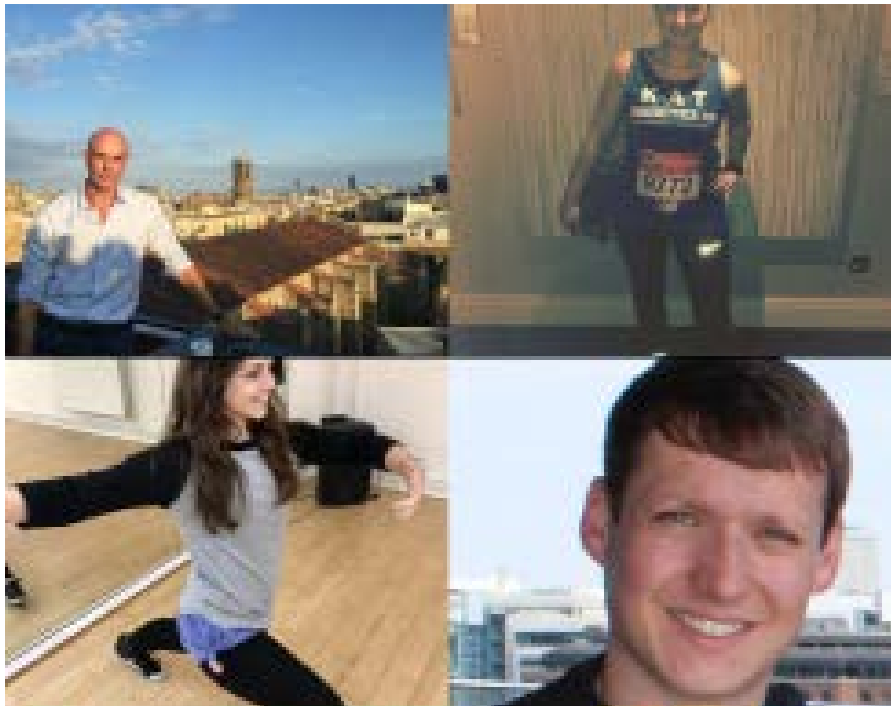
I love EMD [UK] because they are friendly, helpful and I appreciate having a one-stop-shop service where all of my fitness professional needs are taken care of under one roof. The customer care is beautifully timely holistic and seamless!

MICHELLE





# WHO MAKES IT HAPPEN



EMD UK's mission is to support instructors and group exercise organisations to deliver excellence.

We can only achieve that if we practice what we preach so when we recruit, we choose those with the skills and experience our customers need. However, we also look for high levels of emotional intelligence which is why we recruit team members who measure their success by the success of the people they support.





**THE EXERCISE MOVEMENT AND DANCE PARTNERSHIP LTD  
T/A EMD UK**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

COMPANY INFORMATION

Directors

I Milne (Chair)  
S Price  
J Dewar  
P Udayan-Chiechi  
J Evans  
B Rose  
S Campbell  
P Fullard  
S Mirza  
P Szumilewicz  
L Eaborn (Appointed 31 May 2018)  
R Lamb (Appointed 31 May 2018)

Company number

05842539

Registered office

1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Auditor

Darren Harding ACA, FCCA, DChA  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Business address

Unit 14 Graylands Estate  
Langhurstwood Road  
Horsham  
West Sussex  
RH12 4QD



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DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

The directors present their annual report and financial statements for the year ended 31 March 2018.

Principal activities

The principal activity of the company is to promote, develop and support group exercise.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

I Milne (Chair)	
S Price	
J Dewar	
K Read	(Resigned 31 May 2018)
P Udayan-Chiechi	
M King	(Resigned 8 June 2017)
J Evans	
B Rose	
S Campbell	
P Fullard	
S Mirza	
P Szumilewicz	
L Eaborn	(Appointed 31 May 2018)
R Lamb	(Appointed 31 May 2018)

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

Founder Organisations

Arrangements were finalised in 2014 for the operational activities of the Founder organisations (The Keep Fit Association, The Medau Society & The Women's League of Health & Beauty (which is operationally known as FLeXercise)). Each has entered into a License Agreement with EMD UK with effect from 1st August 2012.

The Members have approved new Articles for EMD UK recognising these arrangements. These Articles introduce a class of EMD UK organisations that have a special relationship with EMD UK, called 'Nominating Organisations'. The Founder organisations are the first Nominating Organisations.

These agreements have been renewed as of 1st April 2017.



Funding

Following a successful application for NGB core market investment, funding has been awarded from Sport England of £1.8m from April 2017 to March 2019 which will be payable in quarterly instalments. Funding of £1.3M for 2019-2021 is ringfenced subject to performance over 2017-19.

The prior year (2016-17), Sport England funded the organisation via three sources; the initial Whole Sport Plan 2013-2017 (totalling £1.7M over 4 years), Moving the Market (£497,480 for August 2014-16) and Fit for the Future (£249,000 for the 2016-17 financial year).

Additionally, EMD UK secured a further £150,000 from the Mayor’s Legacy Fund in London for the 2016-18 period.

These investments are reviewed annually against certain undertakings made at the time of the award.

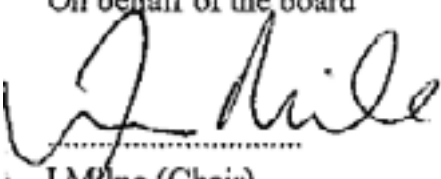
The Directors monitor the activities of the company to ensure this funding continues.

Reserves Policy

The directors consider that a reserves policy equivalent to 3 months core costs is sufficient to keep EMD UK operating

in the short term, should there be a major loss of funding. The reserves held by EMD UK are currently below this level but the directors are considering plans to build these up.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board  
  
I Milne (Chair)  
Director  
13/09/18

# DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2018

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the company website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



# INDEPENDENT AUDITOR’S REPORT

TO THE MEMBERS OF THE EXERCISE MOVEMENT AND DANCE PARTNERSHIP LTD

## OPINION

We have audited the financial statements of The Exercise Movement and Dance Partnership Limited (the ‘company’) for the year ended 31 March 2018 which comprise the Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company’s affairs as at 31 March 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- and have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors’ use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors’ Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors’ Report has been prepared in accordance with applicable legal requirements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors’ Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies’ exemption in preparing the Directors’ Report and take advantage of the small companies exemption from the requirement to prepare a Strategic Report.

**RESPONSIBILITIES OF DIRECTORS**

As explained more fully in the Directors’ Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**OUR AUDITOR’S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

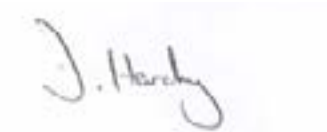
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high

level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor’s report.

This report is made solely to the company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company’s members as a body, for our audit work, for this report, or for the opinions we have formed.



**Darren Harding ACA, FCCA, DChA**  
**(Senior Statutory Auditor)**  
for and on behalf of Richard Place Dobson Services Limited .....19/09/18.....  
Chartered Accountants  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT



THE EXERCISE MOVEMENT AND DANCE PARTNERSHIP LTD

T/A EMD UK

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

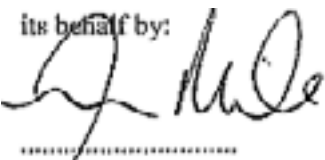
	Notes	2018 £	2017 as restated £
Income		1,485,099	1,370,191
Direct costs		(1,356,402)	(1,247,125)
Gross surplus		128,697	123,066
Administrative expenses		(97,908)	(94,368)
Operating surplus		30,789	28,698
Interest receivable and similar income		184	3,751
Surplus before taxation		30,973	32,449
Tax on surplus		(37)	(754)
Surplus for the financial year		30,936	31,695

THE EXERCISE MOVEMENT AND DANCE PARTNERSHIP LTD  
T/A EMD UK  
**BALANCE SHEET**  
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2018		2017 as restated	
		£	£	£	£
Fixed assets					
Tangible assets	3		3,483		11,112
Current assets					
Debtors	4	92,827		62,083	
Cash at bank and in hand		396,055		378,789	
		488,882		440,872	
Creditors: amounts falling due within one year	5	(249,732)		(240,287)	
Net current assets			239,150		200,585
Total assets less current liabilities			242,633		211,697
Reserves					
Income and expenditure account			242,633		211,697

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies’ regime.

The financial statements were approved by the board of directors and authorised for issue on .13/09/18.. and are signed on

its behalf by:  
  
I Milne (Chair)  
Director

Company Registration No. 05842539



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

## 1 ACCOUNTING POLICIES

### Company information

The Exercise Movement and Dance Partnership Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

### 1.2 Income and expenditure

Income represents the total invoice value, excluding value added tax, of income received during the year.

#### Income is recognised in the following ways;

- for membership and teachers - on receipt of the subscription
- on events - according to the date of the event
- for other services - according to the invoice date
- grant income - this is recognised over the life of the agreement and therefore deferred at the year end if the agreements runs into the following year
- Academy income - This is received in advance of a course being undertaken, if the course runs past the year end then a percentage of the income is deferred depending on how far into the following year the course will be run.

Expenses include VAT where applicable as the company cannot reclaim all VAT as they have a partial exemption agreement in place.

### Change in accounting policy

There has been a change in the way membership income is accounted for, this was previously deferred based on the period of the membership, however this is now accounted for upon receipt. Please refer to note 9 for further details.

### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Class Finder	33.3% Straight line
Fixtures and fittings	25% - 50% Straight line
Computer equipment	25% - 50% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is credited or charged to surplus or deficit.

#### 1.4 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

##### Basic financial liabilities

Basic financial liabilities, including creditors, are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Taxation

The company has obtained exemption from HMRC in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. Corporation tax is payable on any interest income received in the year.

#### 1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



1.9 Leases

Rentals payable under operating leases, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

1.10 Critical judgments and accounting estimates

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgment and accounting estimates included in the accounts are:  
Deferral of grant income – Income is recognised when EMD UK is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.

2 EMPLOYEES

The average monthly number of persons employed by the company during the year was 21 (2017 - 19).

Non-Executive Directors are not remunerated.

3 TANGIBLE FIXED ASSETS

	Class Finder £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2017 as restated	5,980	8,625	21,384	35,989
Additions	-	-	4,253	4,253
At 31 March 2018	5,980	8,625	25,637	40,242
Depreciation				
At 1 April 2017 as restated	2,167	8,625	14,085	24,877
Depreciation charged in the year	2,000	-	9,882	11,882
At 31 March 2018	4,167	8,625	23,967	36,759
Carrying amount				
At 31 March 2018	1,813	-	1,670	3,483
At 31 March 2017	3,813	-	7,299	11,112

4 DEBTORS

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	44,596	2,241
Other debtors	48,231	59,842
	92,827	62,083

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	35,677	19,447
Other creditors	32,955	45,380
Licence Royalties Medau	-	1,506
Licence Royalties KFA	19,704	19,280
Licence Royalties WLHB	-	29,706
Corporation tax	37	750
Other taxation and social security	16,175	14,252
Other deferred income	12,279	14,362
Accruals	132,905	95,604
	249,732	240,287

6 MEMBERS' LIABILITY

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

7 SPORT ENGLAND FUNDING

Included in the income for 2017/18 is funding from Sport England amounting to £946,227 (2017: £808,739). This was spent on the following programmes;

	2018 £
Staff Costs Investment and Back Office	686,092
SE Programme HPNGB	135
Marketing	70,000
Instructor Support (Prog 1)	42,000
Training & Education (Prog 2)	70,000
Business Intelligence (Prog 3)	30,000
Organisational Support (Prog 4)	30,000
Inactive projects	18,000
	946,227



7 SPORT ENGLAND FUNDING

	2017 £
Programme 1 (Insight)	17,000
Programme 2 (Participation)	556,195
Programme 3 (Training)	80,930
Programme 4 (Membership)	40,949
Core Funding	70,000
SE Programme Commercial	28,800
SE Programme DTD	14,865
	<b>808,739</b>

8 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2018 £	2017 £
	<b>23,863</b>	<b>64,490</b>

9 PRIOR PERIOD ADJUSTMENT

Changes to the balance sheet

	At 31 March 2017			
	As previously reported	Adjustment at 1 Apr 2016	Adjustment at 31 Mar 2017	As restated
	£	£	£	£
Current assets				
Debtors due within one year	87,288	(26,843)	1,638	62,083
Creditors due within one year				
Other creditors	(203,086)	-	(7,837)	(210,923)
Deferred income	(143,765)	136,662	(7,259)	(14,362)
Net assets	<b>115,336</b>	<b>109,819</b>	<b>(13,458)</b>	<b>211,697</b>
Capital and reserves				
Income and Expenditure	<b>115,336</b>	<b>109,819</b>	<b>(13,458)</b>	<b>211,697</b>
Total reserves	<b>115,336</b>	<b>109,819</b>	<b>(13,458)</b>	<b>211,697</b>

Changes to the income and expenditure account

	Period ended 31 March 2017		
	As previously reported £	Adjustment £	As restated £
Income	1,377,450	(7,259)	1,370,191
Direct Costs	(1,241,866)	(5,259)	(1,247,125)
Administrative expenses	(93,428)	(940)	(94,368)
Surplus for the financial period	<b>45,153</b>	<b>(13,458)</b>	<b>31,695</b>

Reconciliation of changes in equity

	Notes	1 April 2016	31 March 2017
		£	£
Reserves as previously reported		70,182	115,336
Adjustments to prior year			
Income		136,662	129,403
Direct costs		(26,843)	(33,042)
Reserves as adjusted		<b>180,001</b>	<b>211,697</b>

Reconciliation of changes in surplus for the previous financial period

	Notes	2017 £
Surplus as previously reported		45,153
Adjustments to prior year		
Income		(7,259)
Direct costs		(6,199)
Surplus as adjusted		<b>31,695</b>

Notes to reconciliation

Following a change in accounting standards in 2016, EMD UK now recognise income in the period it is collected rather than deferring it, in addition EMD UK is now recognising a liability for a holiday pay accrual.